

House File 2274

H-8015

1 Amend House File 2274 as follows:

2 1. By striking everything after the enacting clause
3 and inserting:

4 <Section 1. Section 257.1, subsection 2, paragraph
5 b, Code 2011, is amended by striking the paragraph and
6 inserting in lieu thereof the following:

7 b. (1) The regular program foundation base per
8 pupil is the following:

9 (a) For the budget year commencing July 1,
10 2012, and the budget year commencing July 1, 2013,
11 the regular program foundation base per pupil is
12 eighty-seven and five-tenths percent of the regular
13 program state cost per pupil.

14 (b) For the budget year commencing July 1, 2014,
15 the regular program foundation base per pupil is
16 eighty-nine and six hundredths percent of the regular
17 program state cost per pupil.

18 (c) For the budget year commencing July 1, 2015,
19 the regular program foundation base per pupil is ninety
20 and sixty-three hundredths percent of the regular
21 program state cost per pupil.

22 (d) For the budget year commencing July 1, 2016,
23 the regular program foundation base per pupil is
24 ninety-two and nineteen hundredths percent of the
25 regular program state cost per pupil.

26 (e) For the budget year commencing July 1, 2017,
27 the regular program foundation base per pupil is
28 ninety-three and seventy-five hundredths percent of the
29 regular program state cost per pupil.

30 (f) For the budget year commencing July 1, 2018,
31 the regular program foundation base per pupil is
32 ninety-five and thirty-one hundredths percent of the
33 regular program state cost per pupil.

34 (g) For the budget year commencing July 1, 2019,
35 the regular program foundation base per pupil is
36 ninety-six and eighty-eight hundredths percent of the
37 regular program state cost per pupil.

38 (h) For the budget year commencing July 1, 2020,
39 the regular program foundation base per pupil is
40 ninety-eight and forty-four hundredths percent of the
41 regular program state cost per pupil.

42 (i) For the budget year commencing July 1, 2021,
43 and succeeding budget years, the regular program
44 foundation base per pupil is one hundred percent of the
45 regular program state cost per pupil.

46 (2) For each budget year, the special education
47 support services foundation base is seventy-nine
48 percent of the special education support services state
49 cost per pupil. The combined foundation base is the
50 sum of the regular program foundation base, the special

1 education support services foundation base, the total
2 teacher salary supplement district cost, the total
3 professional development supplement district cost, the
4 total early intervention supplement district cost, the
5 total area education agency teacher salary supplement
6 district cost, and the total area education agency
7 professional development supplement district cost.

8 Sec. 2. Section 257.4, subsection 1, paragraph b,
9 Code 2011, is amended to read as follows:

10 b. For the budget year beginning July 1, 2008, and
11 succeeding budget years beginning before July 1, 2021,
12 the department of management shall annually determine
13 an adjusted additional property tax levy and a
14 statewide maximum adjusted additional property tax levy
15 rate, not to exceed the statewide average additional
16 property tax levy rate, calculated by dividing the
17 total adjusted additional property tax levy dollars
18 statewide by the statewide total net taxable valuation.
19 For purposes of this paragraph, the adjusted additional
20 property tax levy shall be that portion of the
21 additional property tax levy corresponding to the
22 state cost per pupil multiplied by a school district's
23 weighted enrollment, and then multiplied by one hundred
24 percent less the regular program foundation base
25 per pupil percentage pursuant to section 257.1. ~~The~~
26 For budget years beginning before July 1, 2021, the
27 district shall receive adjusted additional property tax
28 levy aid in an amount equal to the difference between
29 the adjusted additional property tax levy rate and the
30 statewide maximum adjusted additional property tax
31 levy rate, as applied per thousand dollars of assessed
32 valuation on all taxable property in the district. ~~The~~
33 ~~statewide maximum adjusted additional property tax levy~~
34 ~~rate shall be annually determined by the department~~
35 ~~taking into account amounts allocated pursuant to~~
36 ~~section 257.15, subsection 4.~~ For budget years
37 beginning before July 1, 2021, the statewide maximum
38 adjusted additional property tax levy rate shall be
39 annually determined by the department taking into
40 account amounts allocated pursuant to section 257.15,
41 subsection 4, and the balance of the property tax
42 equity and relief fund created in section 257.16A at
43 the end of the calendar year.

44 Sec. 3. Section 257.15, subsection 4, Code 2011, is
45 amended to read as follows:

46 4. a. *Allocations for maximum adjusted additional*
47 *property tax levy rate calculation and adjusted*
48 *additional property tax levy aid.* The For fiscal
49 years beginning before July 1, 2021, the department of
50 management shall allocate from amounts appropriated

1 pursuant to section 257.16, subsection 1, and from
2 funds appropriated from the property tax equity
3 and relief fund created in section 257.16A for the
4 purpose of calculating the statewide maximum adjusted
5 additional property tax levy rate and providing
6 adjusted additional property tax levy aid as provided
7 in section 257.4, subsection 1, paragraph "b", an
8 amount equal to the sum of subparagraphs (1) and (2)
9 as follows:

10 (1) From the amount appropriated from the general
11 fund of the state pursuant to section 257.16,
12 subsection 1, equal to the following:

13 (a) For the budget year beginning July 1, 2006, six
14 million dollars.

15 (b) For the budget year beginning July 1, 2007,
16 twelve million dollars.

17 (c) For the budget year beginning July 1, 2008,
18 eighteen million dollars.

19 (d) For the budget year beginning July 1, 2009, and
20 succeeding budget years beginning before July 1, 2021,
21 twenty-four million dollars.

22 (2) From the amount appropriated from the property
23 tax equity and relief fund created in section 257.16A.

24 *b.* After lowering all school district additional
25 property tax levy rates to the statewide maximum
26 adjusted additional property tax levy rate under
27 paragraph "a", the department of management shall use
28 any remaining funds at the end of the calendar year to
29 further lower additional property taxes by increasing
30 for the budget year beginning the following July 1,
31 the state foundation base percentage. If, however,
32 the state foundation base percentage is one hundred
33 percent, the department of management shall deposit
34 those remaining funds in the taxpayers trust fund
35 created in section 8.57E. Moneys used pursuant to
36 this paragraph shall supplant an equal amount of the
37 appropriation made from the general fund of the state
38 pursuant to section 257.16 that represents the increase
39 in state foundation aid.

40 Sec. 4. Section 257.16A, subsections 2 and 3, Code
41 2011, are amended to read as follows:

42 2. ~~There~~ For fiscal years beginning before July 1,
43 2021, there is appropriated annually all moneys in the
44 fund to the department of management for purposes of
45 section 257.15, subsection 4.

46 3. ~~Notwithstanding~~ Except as provided in subsection
47 4, and notwithstanding section 8.33, any moneys
48 remaining in the property tax equity and relief fund at
49 the end of a fiscal year shall not revert to any other
50 fund but shall remain in the property tax equity and

1 relief fund for use as provided in this section for the
2 following fiscal year.

3 Sec. 5. Section 257.16A, Code 2011, is amended by
4 adding the following new subsection:

5 NEW SUBSECTION. 4. Any moneys in the property
6 tax equity and relief fund on June 30, 2021, shall
7 be deposited by the department of management in the
8 taxpayers trust fund created in section 8.57E.

9 Sec. 6. Section 423F.2, subsection 3, Code 2011, is
10 amended to read as follows:

11 3. The moneys available in a fiscal year in the
12 secure an advanced vision for education fund shall be
13 distributed by the department of revenue to each school
14 district in an amount equal to the amount the school
15 district would have received pursuant to the formula
16 in section 423E.4 as if the local sales and services
17 tax for school infrastructure purposes was imposed.
18 Moneys collected in a fiscal year beginning before July
19 1, 2019, that are in excess of that needed to provide
20 each school district with its formula amount shall be
21 distributed and credited to the property tax equity
22 and relief fund created in section 257.16A. Moneys
23 collected in a fiscal year beginning on or after July
24 1, 2019, that are in excess of that amount needed to
25 provide each school district with its formula amount
26 shall be deposited in the taxpayers trust fund created
27 in section 8.57E.>

28 2. Title page, by striking lines 1 through 11
29 and inserting <An Act relating to school finance
30 by increasing the regular program foundation base
31 percentage.>

32 3. By renumbering as necessary.

HALL of Woodbury